

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Change the Requirements for the Sales Tax Exemption for Snowmobile Trail Grooming Equipment**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1760, sub-§90**, as enacted by PL 2007, c. 429, §2 and affected by §3, is amended to read:

**90. Qualified snowmobile trail grooming equipment.** Sales to incorporated nonprofit snowmobile clubs of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.

### **SUMMARY**

This bill removes the requirement that a snowmobile club be a nonprofit organization in order to be eligible for the sales tax exemption for snowmobile trail grooming equipment.